

A game piece must comply with the production standards cited under the Pull Tabs and Jar Games Act. See 86 Ill. Adm. Code 432.130. (This is a GIL).

June 22, 2004

Dear Xxxxx:

This letter is in response to your letter dated January 21, 2004, in which you request information. The Department issues two types of letter rulings. Private Letter Rulings ("PLRs") are issued by the Department in response to specific taxpayer inquiries concerning the application of a tax statute or rule to a particular fact situation. A PLR is binding on the Department, but only as to the taxpayer who is the subject of the request for ruling and only to the extent the facts recited in the PLR are correct and complete. Persons seeking PLRs must comply with the procedures for PLRs found in the Department's regulations at 2 Ill. Adm. Code 1200.110. The purpose of a General Information Letter ("GIL") is to direct taxpayers to Department regulations or other sources of information regarding the topic about which they have inquired. A GIL is not a statement of Department policy and is not binding on the Department. See 2 Ill. Adm. Code 1200.120. You may access our website at [www.ILTAX.com](http://www.ILTAX.com) to review regulations, letter rulings and other types of information relevant to your inquiry.

The nature of your inquiry and the information you have provided require that we respond with a GIL. In your letter you have stated and made inquiry as follows:

We are a licensed manufacturer of charitable gaming equipment including: pull-tabs, bingo paper and pull-tab dispensing machines in your state.

We would like to respectfully request a 'Private Letter Ruling' on the following:

1. We had sent to the Bingo and Charitable Gaming Department a sample of a game (sample enclosed) we wanted to see if the game's play action would be legal in Illinois. We were advised by the department in an October 14, 2003 letter that the game 'ABC Bingo' would not be allowed. The letter states, 'Illinois law does not allow the word 'Bingo' to be used with any form of gaming activity. So the answer to your inquiry is that this type of play action is not allowed in the State of Illinois'. Can you please advise what law is violated by use of the word 'bingo' on a pull-tab? I was unable to find.
2. If we change the name of the game to 'ABC Raffle' would we then be able to comply with the law?
3. Is the use of the word 'bingo' in other places on the pull-tab, other than the game name, an issue?

We have discussed above with PERSON and he advised we direct the questions to you for determination.

We respectfully request a quick response. Thanks in advance for your responses.

We are unable to provide you with a private letter ruling at this time due to the requirements of 2 Ill. Adm. Code 1200.110. However, for general information purposes, please refer to the Bingo License and Tax Act (86 Ill. Adm. Code 430.100) and the Pull Tabs and Jar Games Act (86 Ill. Adm. Code 432) et al.

The Bingo License and Tax Act governs the play of "Bingo." See 86 Ill. Adm. Code 430.100. "Bingo" in the State of Illinois as defined therein is in the form of lottery authorized by the Act in which prizes are awarded on the basis of designated numbers or symbols on a card for which consideration has been paid, conforming to numbers or symbols selected at random. See 86 Ill. Adm. Code 430.100. "ABC Bingo" is not bingo as defined by the Bingo License and Tax Act.

Pull tabs are governed by the Pull Tabs and Jar Games Act. See 86 Ill. Adm. Code 432. A pull tab, also known as a "break open", is a card, the face of which is initially covered or otherwise hidden from view in order to conceal a number, symbol or set of symbols, some of which have been designated in advance as prize winners. See 86 Ill. Adm. Code 432.100.

The sample game submitted with your letter does not comply with the "Pull Tab" standards of production as defined in 86 Ill. Adm. Code 432.130(c), and therefore would not qualify as an authorized game piece. The naming of the Pull Tab "ABC Bingo" would be confusing, at best, for the consumer. Should you wish to sell the game named "ABC Bingo" it would need to comply with the production standards cited under the Pull Tabs and Jar Games Act, 86 Ill. Adm. Code 432.130(c).

I hope this information is helpful. If you require additional information, please visit our website at [www.ILTAX.com](http://www.ILTAX.com) or contact the Department's Taxpayer Information Division at (217) 782-3336. If you are not under audit and you wish to obtain a binding PLR regarding your factual situation, please submit a request conforming to the requirements of 2 Ill. Adm. Code 1200.110 (b).

Very truly yours,

Edwin E. Boggess  
Associate Counsel

EEB:msk